UNITED STATES BANKRUPTCY COURT	ſ
SOUTHERN DISTRICT OF NEW YORK	

In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, et al.,)	Chapter 11
)	-
Debtors.)	Jointly Administered
)	•

ORDER GRANTING THE RESCAP LIQUIDATING TRUST'S SIXTY-FOURTH OMNIBUS CLAIMS OBJECTION (NO LIABILITY TAX CLAIMS)

Upon the sixty-fourth omnibus claims objection, dated April 30, 2014 [Docket No. 6846] (the "Objection"), of The ResCap Liquidating Trust (the "Liquidating Trust") established pursuant to the terms of the confirmed Plan filed in the above-referenced Chapter 11 Cases, as successor in interest to the Debtors, seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the "Procedures Order"), disallowing and expunging the Late-Filed Claim on the basis that it was filed after the Governmental Bar Date; the No Liability Claims on the basis that they are not liabilities of the Debtors' estates; and the Paid Tax Claims on the basis that they are no longer valid because the Debtors or the Liquidating Trust fully satisfied such claims in the ordinary course of business, all as more fully described in the Objection and on Exhibit C annexed hereto; and it appearing that this Court has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C.

Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

§ 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and upon consideration of the Objection, the *Declaration of Deanna Horst in Support of The ResCap Liquidating Trust's Sixty-Fourth Omnibus Objection to Claims (No Liability Tax Claims)*, annexed to the Objection as Exhibit 1-A, and the *Declaration of P. Joseph Morrow IV in Support of The ResCap Liquidating Trust's Sixty-Fourth Omnibus Objection to Claims (No Liability Tax Claims)*, annexed to the Objection as Exhibit 1-B; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Liquidating Trust, the Liquidating Trust's beneficiaries, and all parties in interest and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Objection is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claim listed on Exhibit A annexed hereto under the heading "Claims to be Disallowed and Expunged" (the "Late-Filed Claim") is hereby disallowed and expunged in its entirety with prejudice; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit B annexed hereto (the "No Liability Claims") are hereby disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit C annexed hereto (the "Paid Tax Claims") are hereby disallowed and expunged in their entirety with prejudice; and it is further

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ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing

agent, is directed to disallow and expunge the Late-Filed Claim, No Liability Claims, and Paid

Tax Claims identified on the schedules attached as Exhibit A, Exhibit B, and Exhibit C, hereto so

that such claims are no longer maintained on the Claims Register; and it is further

ORDERED that the Liquidating Trust is authorized and empowered to take all actions as

may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Objection, as provided therein, shall be deemed good and

sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case

Management Procedures entered on May 23, 2012 [Docket No. 141], the Procedures Order, and

the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity,

allowance, or disallowance of any claim not listed on Exhibit A, Exhibit B, or Exhibit C annexed

to this Order, and all rights to object on any basis are expressly reserved with respect to any

claim that is not listed on Exhibit A, Exhibit B, or Exhibit C annexed hereto; and it is further

ORDERED that this Order shall be a final order with respect to each Late-Filed Claim,

No Liability Claim, and Paid Tax Claim identified on Exhibit A, Exhibit B, and Exhibit C

annexed hereto, as if each such Late-Filed Claim, No Liability Claim, and Paid Tax Claim had

been individually objected to; and it is further

ORDERED that this Court retains jurisdiction to hear and determine all matters arising

from or related to this Order.

Dated: June 10, 2014

New York, New York

/s/Martin Glenn

MARTIN GLENN

United States Bankruptcy Judge

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Exhibit A

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) SIXTY-FOURTH OMNIBUS OBJECTION - LATE FILED CLAIMS (NON-BORROWER CLAIMS) **EXHIBIT A**

					Asserted
	Claim			Asserted	Case
Name of Claimant	Number	Date Filed	Claim Amount	Debtor Name	Number
NORWALK CITY	6844	04/26/2013	\$0.00 Administrative Priority	GMAC	12-12032
TAX COLLECTOR OF NORWALK CITY			\$0.00 Administrative Secured	Mortgage, LLC	
125 EAST AVE-ROOM 105			\$0.00 Secured		
NORWALK, CT 06851			\$435.56 Priority		
			\$0.00 General Unsecured		

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Exhibit B

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

			Clain	Claims to be Disallowed and Expunged			
		<u></u>			7011000	Asserted	
	ame of Claimant	_	Date Filed	Claim Amount	me	Number	Reason for Disallowance
<u></u>	Dane County Treasurer 210 MLK Jr Blvd Rm 114	214 (06/28/2012	Administrative Priority Administrative Secured	Residential Capital, LLC	12-12020	 (i) Debtors' books and records do not indicate any basis for liability with respect to subject property; and (ii)
	Madison, WI 53703			\$0.00 Secured			claimant provided insufficient information and
				Priority			documentation to establish validity of claim, and has
				General Unsecured			not responded to Debtors' attempts to contact such
	0.00 TO 0.00 T		40 (04 (2042)	4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		0000	claimant for additional information.
	PORTLAND BORO NRTHMP TC OF PORTLAND BOROUGH	/88	10/01/2012	Administrative Priority Administrative Secured	Kesidential Capital, LLC	12-12020	 Upentors' books and records do not indicate any basis for liability with respect to subject property; and (ii)
	PO BOX 476			Secured			claimant provided insufficient information and
	206 DIVISION ST			BLANK Priority			documentation to establish validity of claim, and has
	PORTLAND, PA 18351			General Unsecured			not responded to Debtors' attempts to contact such
							claimant for additional information.
<u>—</u> ო	HARMONY TOWNSHIP	2804	11/20/2012	Administrative Priority		12-12020	(i) Debtors' books and records do not indicate any basis
	KD 3 BOX 220A			Administrative secured	capital, LLC		Tor liability with respect to subject property; and (ii)
	T C OF HARMONY TOWNSHIP			Secured			claimant provided insufficient information and
	SUSQUEHANNA, PA 18847			Priority			documentation to establish validity of claim, and has
				BLANK General Unsecured			not responded to Debtors' attempts to contact such
			0 : 0 : 0 : 0 : 0 : 0 : 0 : 0 : 0 : 0 :	:			claimant for additional information.
4	City of Waterbury	739 (09/25/2012	Administrative Priority Administrative Secured	Residential	12-12020	12-12020 Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the
-	235 Grand Street Third Floor			¢2 533 60 Secured	כמקיומו, בבל		relevant neriod of time and therefore is not liable for
	Zoo dialia oti eet, illia riooi Motoshiisi CT 06700			\$2,333.00 Secul ed			relevant period of time, and therefore is not hable for
	Waterbury, Li Ub/Uz			Friority General Unsecured			rne unpaid taxes.
2	City of Memphis	1207	10/15/2012	Administrative Priority	GMAC	12-12032	12-12032 Debtor was not a property owner. Debtor acted only as
	Elizabeth Weller			Administrative Secured	Mortgage, LLC		the servicer of the underlying mortgage loan during the
	Linebarger Goggan Blair & Sampson, LLP			\$1,463.68 Secured			relevant period of time, and therefore is not liable for
	2323 Bryan Street, Ste 1600			Priority			tne unpaid taxes.
	Dalias, IX />ZUI			general Onsecured			
9	Nueces County	5918	11/23/2012	Administrative Priority	GMAC	12-12032	12-12032 Debtor was not a property owner. Debtor acted only as
	Diane W. Sanders			Administrative Secured	Mortgage, LLC		the servicer of the underlying mortgage loan during the
	Linebarger Goggan Blair & Sampson, LLP			\$1,475.00 Secured			relevant period of time, and therefore is not liable for
	P.O. Box 17428			Priority			the unpaid taxes.
	Austin, TX 78760-7428			General Unsecured			
_							

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

			Clair	Claims to be Disallowed and Expunged		Asserted	
	terested by come N	Claim	04c0	المنافسة منادات	Asserted	Case Poscon for Disallousage	
7	Limestone County	5930	11/23/2012	Administrative Priority	GMAC Mortgage 11C	2 Debtor was not	er. Debtor acted only as
	Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428			\$1,024.87 Secured Priority	00000	relevant period of time, and therefore is not liable for the unpaid taxes.	refore is not liable for
	Austin, TX 78760-7428			General Unsecured			
∞	Lake County Tax Collector	8989	06/26/2013	Administrative Priority	GMAC	12-12032 Debtor was not a property owner. Debtor acted only as	er. Debtor acted only as
	Attn Bankruptcy D O Box 327			Administrative Secured	Mortgage, LLC	the servicer of the underlying mortgage loan during the	ortgage loan during the
	Tavares, FL 32778			Priority		the unpaid taxes.	
				general onsecured			
6	Multnomah County - DART	352	07/30/2012	Administrative Priority	GMAC	12-12032 Debtor was not a property owner. Debtor acted only as	er. Debtor acted only as
	Assessment, Recording & Taxation			Administrative Secured	Mortgage, LLC	the servicer of the underlying mortgage loan during the	ortgage loan during the
	PO Box 2716			\$9,110.50 Secured		relevant period of time, and therefore is not liable for	refore is not liable for
	Portland, OR 97208-2716			Priority		the unpaid taxes. Other asserted taxes have been paid	d taxes have been paid
				General Unsecured		and satisfied.	
10	City of Copper Canyon	468	09/12/2012	Administrative Priority	Residential	12-12019 Debtors' books and records do not indicate any basis	not indicate any basis
	Sawko & Burroughs, P.C.			Administrative Secured	Funding	for liability with respect to subject property.	ect property.
	1172 Bent Oaks Dr			\$2,994.92 Secured	Company, LLC		
	Denton, TX 76210			Priority General Unsecured			
7	MYKEF. LAKE	878	10/01/2012	Administrative Priority	Residential	12-12020 Debtors' books and records do not indicate any basis	ort indicate any basis
				Administrative Secured	Capital, LLC	for liability with respect to subject property.	ect property.
	LAKE MYKEE TREASURER			\$2,238.67 Secured			
	HOLTS SUMMIT, MO 65043			Priority			
				General Unsecured			
12	Clay County Tax Collector	139	06/18/2012	Administrative Priority	GMAC Model	12-12030 Debtors' books and records do not indicate any basis	not indicate any basis
	PO Box 218			Administrative Secured	Home Finance	for liability with respect to subject property.	ect property.
	Green Cove Springs, FL 32043			\$5,156.21 Secured	ı, LLC		

Priority General Unsecured

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

			Clair	Claims to be Disallowed and Expunged		Asserted		
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number	Reason for Disallowance	
13	Lake Dallas Independent School District Sawko & Burroughs, P.C. 1172 Bent Oaks Dr Denton, TX 76210	465	09/12/2012	Administrative Priority Administrative Secured \$2,276.51 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	12-12020 Debtors' books and records do not indicate any basis for liability with respect to subject property.	
14	City of El Paso David G. Aelvoet Linebarger Goggan Blair & Sampson, LLP 711 Navarro Ste 300 San Antonio, TX 78205	5761	11/19/2012	Administrative Priority Administrative Secured \$3,280.99 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	12-12020 Debtors' books and records do not indicate any basis for liability with respect to subject property.	
15	Falls County Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5927	11/23/2012	Administrative Priority Administrative Secured \$17.31 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	12-12032 Debtors' books and records do not indicate any basis for liability with respect to subject property.	0
16	BLACK HAWK COUNTY TREASURER 316 E STH ST. WATERLOO, IA 50703	6878	07/22/2013	Administrative Priority Administrative Secured Secured \$6,360.50 Priority General Unsecured	Residential Funding Company, LLC	12-12019	12-12019 Debtors' books and records do not indicate any basis for liability with respect to subject property.	
17	FORSYTH COUNTY TAX COLLECTOR PO BOX 82 WINSTON-SALEM, NC 27102-0082	552	09/18/2012	Administrative Priority Administrative Secured \$3,531.83 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	12-12020 With respect to Parcel No. 6833-46-8147.00, the Debtors' books and records do not indicate any basis for liability with respect to subject property. The Liquidating Trust also confirmed via the County website that taxes for the period claimed in the POC have been paid for Parcel No. 6875-41-4185.00.	
18	DONA ANA COUNTY CLERK 845 N MOTEL BLVD LAS CRUCES, NM 88007	836	09/27/2012	Administrative Priority Administrative Secured \$4,008.49 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	12-12032 With respect to Parcel Nos. 17-11493 & 03-07454, the Liquidating Trust confirmed via the County website that taxes for the periods claimed in POC have been paid. The Debtors' records reflect that taxes have been paid and satisfied for Parcel No. 03-17332.	

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EXHIBIT B

SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

19 ST CL REVE ASHV			Clain	Claims to be Disallowed and Expunged			
	Name of Claimant ST CLAIR COUNTY ASHVILLE REVENUE COMMISSIONER ASHVILLE, AL 35953	Claim Number 904	Date Filed 10/01/2012	Claim Amount Administrative Priority Administrative Secured \$489.18 Secured Priority General Unsecured	Asserted Debtor Name Residential Capital, LLC	Asserted Case Number 12-12020	Asserted Case Number Reason for Disallowance 12-12020 Taxes have been paid and satisfied.
South Diane Lineb P.O. I Austi	South Texas ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5915	11/23/2012	Administrative Priority Administrative Secured \$48.00 Secured Priority General Unsecured	Residential Funding Company, LLC	12-12019	Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.
South Diane Lineb P.O. I Austi	South Texas College Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5920	11/23/2012	Administrative Priority Administrative Secured \$147.04 Secured Priority General Unsecured	Residential Funding Company, LLC	12-12019	12-12019 Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.
22 Fulto 141 F Atlan	Fulton County Tax Commissioner 141 Pryor St Suite 1115 Atlanta, GA 30303	2890	11/09/2012	Administrative Priority Administrative Secured Secured \$6,404.69 Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the proof of daim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.
Mont John Lineb P.O. I Hous	Montgomery County John P. Dillman Linebarger Goggan Blair & Sampson, LLP P.O. Box 3064 Houston, TX 77253-3064	5828	11/19/2012	Administrative Priority Administrative Secured \$4,205.02 Secured Priority General Unsecured	Residential Funding Company, LLC	12-12019	12-12019 Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.
24 City of Diane Lineb P.O. I	City of McAllen Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5921	11/23/2012	Administrative Priority Administrative Secured \$420.82 Secured Priority General Unsecured	Residential Funding Company, LLC	12-12019	12-12019 Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

								1
			Clail	Claims to be Disallowed and Expunged		Accerted		
	Name of Claimant	Claim	Date Filed	Claim Amount	Asserted	Case	Reason for Disallowance	
25	Mission CISD	5931	11/23/2012	Administrative Priority		12-12032	12-12032 Unpaid taxes cited within the proof of claim were for a	
	Diane W. Sanders			Administrative Secured	Mortgage, LLC		period of time after the loan was paid off or after the	
	Linebarger Goggan Blair & Sampson, LLP			\$793.88 Secured			Debtors' Real Estate Owned (REO) was sold.	
	P.O. Box 17428			Priority				
	Austin, TX 78760-7428			General Unsecured				
26	_	5933	11/23/2012	Administrative Priority	GMAC	12-12032	Unpaid taxes cited within the proof of claim were for a	_
	Diane W. Sanders			Administrative Secured	Mortgage, LLC		period of time after the loan was paid off or after the	
	Linebarger Goggan Blair & Sampson, LLP			\$111.80 Secured			Debtors' Real Estate Owned (REO) was sold.	
	P.O. Box 17428			Priority				
	Austin, TX 78760-7428			General Unsecured				
27	Richland County Treasury	685	09/24/2012	Administrative Priority	Residential	12-12020	Claimant provided insufficient documentation to	_
	Barbara White			Administrative Secured	Capital, LLC		establish validity of claim. Debtor was not a property	_
	PO Box 11947			Secured			owner. Debtor acted only as the servicer of the	
	Columbia, SC 29211			\$7,720.32 Priority			underlying mortgage loan during the relevant period of	
				General Unsecured			time, and therefore is not liable for the unpaid taxes.	
28	SARASOTA COUNTY	5829	11/19/2012	Administrative Priority	GMAC	12-12032	Claimant provided insufficient documentation to	_
	SARASOTA COUNTY TAX COLLECTOR			Administrative Secured	Mortgage, LLC		establish validity of claim. Debtor was not a property	
	101 S WASHINGTON BLVD			Secured			owner. Debtor acted only as the servicer of the	
	SARASOTA, FL 34236			Priority			underlying mortgage loan during the relevant period of	
				\$13,466.11 General Unsecured			time, and therefore is not liable for the unpaid taxes.	
29	Douglas County Tax Commissioner	412	08/07/2012	Administrative Priority	GMAC	12-12032	12-12032 Debtor was not a property owner. Debtor acted only as	۱,۵
	P.O. Box 1177			Administrative Secured	Mortgage, LLC		the servicer of the underlying mortgage loan during the	_
	Douglasville, GA 30133			\$1,093.85 Secured			relevant period of time, and therefore is not liable for	
				Priority			the unpaid taxes. Other asserted taxes have been paid	
				\$6,721.63 General Unsecured			and satisfied.	
30		1009	10/05/2012	Administrative Priority	GMAC	12-12032	Debtor was not a property owner. Debtor acted only as	L (0
	MENDOCINO COUNTY TAX COLLECTOR				Mortgage, LLC		the servicer of the underlying mortgage loan during the	_
	501 LOWGAP RD ROOM 1060			\$10,879.69 Secured			relevant period of time, and therefore is not liable for	
	ONAT, CA 30402			General Unsecured			tile unpaid taxes. Other asserted taxes have been paid and satisfied by Debtors.	

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

		ر	Claims to be Disallowed and Expunged			
	: :			•	Asserted	
	Claim			Asserted	Case	
Name of Claimant	Number	Date Filed	Claim Amount	Deptor Name	Number	Keason Tor Disallowance
31 Durham County Tax Office	1060	10/09/2012	Administrative Priority	GMAC	12-12032	12-12032 Debtor was not a property owner. Debtor acted only as
PO Box 3397			Administrative Secured	Mortgage, LLC		the servicer of the underlying mortgage loan during the
Durham, NC 27702			\$4,913.43 Secured			relevant period of time, and therefore is not liable for
			Priority			the unpaid taxes. Unpaid taxes cited within the proof of
			General Unsecured			claim were for a period of time after the loan was paid
						off or after the Debtors' Real Estate Owned (REO) was
32 Sharyland ISD	5938	11/23/2012	Administrative Priority	GMAC	12-12032	Debtor was not a property owner. Debtor acted only as
Diane W. Sanders			Administrative Secured	Mortgage, LLC		the servicer of the underlying mortgage loan during the
Linebarger Goggan Blair & Sampson, LLP			\$6,666.42 Secured			relevant period of time, and therefore is not liable for
P.O. Box 17428			Priority			the unpaid taxes. Unpaid taxes cited within the proof of
Austin, TX 78760-7428			General Unsecured			claim were for a period of time after the loan was paid
						off or after the Debtors' Real Estate Owned (REO) was
33 The County of Williamson, Texas, Collecting Property Taxes	2043	11/01/2012	Administrative Priority	Residential	12-12020	12-12020 With respect to Parcel Nos. R402411 & R374365, the
for Itself and for The City of Hutto, Texas, Hutto Independent			Administrative Secured	Capital, LLC		unpaid taxes cited within the proof of claim cover a
Sch			\$11,064.10 Secured			period of time after the loan was paid in full for the first
Lee Gordon			Priority			property and after the Debtors' Real Estate Owned
McCreary, Veselka, Bragg& Allen P.C.			General Unsecured			(REO) was sold for the second. The Debtors' records
PO Box 1269						reflect that taxes for Parcel No. R452848 have been
Round Rock, TX 78680-1269						paid and satisfied. For Parcel No. R083188, the Debtor
34 Willis Independent School District	6212	11/30/2012	Administrative Priority	Residential	12-12020	With respect to Parcel Nos. 0095220205300 &
Michael J. Darlow			Administrative Secured	Capital, LLC		0059090002100, the Liquidating Trust confirmed via
Perdue, Brandon, Fielder, Collins & Mott, L.L.P.			\$3,394.86 Secured			the County website that taxes for the periods claimed
1235 North Loop West			Priority			in POC have been paid. For Parcel No.
Suite 600			General Unsecured			0086270021700, the Debtor was not a property owner.
Houston, TX 77008						Debtor acted only as the servicer of the underlying
						mortgage loan during the relevant period of time, and
35 Katy ISD	34	05/29/2012	Administrative Priority	GMAC	12-12032	Debtor was not a property owner. Debtor acted only as
John P. Dillman			Administrative Secured	Mortgage, LLC		the servicer of the underlying mortgage loan during the
Linebarger Goggan Blair & Sampson, LLP			\$4,131.65 Secured			relevant period of time, and therefore is not liable for
P.O. Box 3064			Priority			the unpaid taxes. Unpaid taxes cited within the proof of
Houston , TX 77253-3064			General Unsecured			claim were for a period of time after the loan was paid
						off or after the Debtors' Real Estate Owned (REO) was
						plus

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

			<u> </u>	Claims to be Disallowed and Evninged				
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance	
36	Maricopa County Treasurer Lori A. Lewis	105	06/18/2012	Administrative Priority Administrative Secured		0	Debtors' books and records do not indicate any basis for liability with respect to subject property. Debtors'	
	Maricopa County Attorneys Office			\$14,499.90 Secured	Company, LLC		books and records do not indicate any basis for liability	
	222 N. Central Avenue, Suite 1100 Phoenix, AZ 85004			Priority General Unsecured			with respect to subject property. Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. Other asserted taxes have been paid and satisfied.	
37	GRAHAM COUNTY TREASURER PO BOX 747 SAFFORD, AZ 85548	1205	10/15/2012	Administrative Priority Administrative Secured \$1,069.68 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Debtors' books and records do not indicate any basis for liability with respect to subject property. Taxes have been paid and satisfied by Debtors. Unpaid taxes cited within the proof of claim were for a period of time after the loan was paid off or after the Debtors' Real Estate Owned (REO) was sold.	1
38	Pinal County Treasurer Dolores J Doolittle PO Box 729 Florence , AZ 85132	143	06/18/2012	Administrative Priority Administrative Secured \$10,492.21 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032	Debtors' books and records do not indicate any basis for liability with respect to subject property. Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes. Other asserted taxes have been paid and satisfied by Debtors.	T
39	Davis County Treasurer P.O. Box 618 Farmington, UT 84025-0618	255	07/06/2012	Administrative Priority Administrative Secured \$1,946.44 Secured Priority General Unsecured	Residential Capital, LLC	12-12020	12-12020 Debtors' books and records do not indicate any basis for liability with respect to subject property. Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.	
40	Dallas County Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	4891	11/16/2012	Administrative Priority Administrative Secured \$11,531.91 Secured Priority General Unsecured	Residential Funding Company, LLC	12-12019	12-12019 Debtors' books and records do not indicate any basis for liability with respect to subject property. Debtor was not a property owner. Debtor acted only as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.	

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

- NOITO BIR OMNIBUS OBJECTION	EXHIBIT B	NO LIABILITY - BOOKS AND BECODES (NION-BOBBOWED CLAIMS)
	EXHIBIT B	SIXTY ED IDEM ONWIBERS OBJECTION - NO LIABILITY - AND BECODES (NOW BORDS)

			ī					
				Claims to be Disallowed and Expunged				
		<u>.</u>				Asserted		
	Name of Claimant	Number	Date Filed	Claim Amount	Asserted Debtor Name	Case Number Rea	Reason for Disallowance	
41	City of El Paso	5765	11/19/2012	Administrative Priority	GMAC	12-12032 Debtors' books and	12-12032 Debtors' books and records do not indicate any basis	
	David G. Aelvoet			Administrative Secured	Mortgage, LLC	for liability with resp	for liability with respect to subject property. Debtor	
	Linebarger Goggan Blair & Sampson, LLP			\$12,878.54 Secured		was not a property o	was not a property owner. Debtor acted only as the	
	711 Navarro Ste 300			Priority		servicer of the unde	servicer of the underlying mortgage loan during the	
	San Antonio, TX 78205			General Unsecured		relevant period of ti	relevant period of time, and therefore is not liable for	
						the unpaid taxes.		
42	The County of Denton, Texas, Collecting Property Taxes for	2033	11/01/2012	Administrative Priority	Residential	12-12020 With respect to the	12-12020 With respect to the 9 properties in the proof of claim.	1
	Itself and for The City of The Colony, Texas, Krum			Administrative Secured	Capital, LLC	For Parcel Nos. 1784	For Parcel Nos. 178432DEN, 194552DEN, 29738DEN &	
	Independent Sch			\$18,134.26 Secured		2312DEN, the unpai	2312DEN, the unpaid taxes cited within the proof of	
	Lee Gordon			Priority		claim cover a period	claim cover a period of time after the loan was paid in	
	McCreary, Veselka, Bragg & Allen, P.C.			General Unsecured		full. For Parcel Nos.	full. For Parcel Nos. 235443DEN & 4027DEN, the	
	PO Box 1269					Debtors' records ref	Debtors' records reflect that taxes have been paid and	
	Round Rock, TX 78680-1269					satisfied. With resp	satisfied. With respect to Parcel Nos. 237475DEN &	
						234759DEN, the De	234759DEN, the Debtor was not a property owner. The	01
						Debtor acted only as	Debtor acted only as the servicer of the underlying	
						mortgage loan durir	mortgage loan during the relevant period of time, and	
						therefore is not liab	therefore is not liable for the unpaid taxes. For Parcel	
						No. 938646DEN, the	No. 938646DEN, the Debtors' books and records do not	_
_						indicate any basis fo	indicate any basis for liability with respect to subject	
						property.		
43	The County of Harrison, Texas, Collecting Property Taxes for	2030	11/01/2012	Administrative Priority	Residential	12-12020 Taxes have been pai	12-12020 Taxes have been paid and satisfied by Debtor. Unpaid	T
	Itself and for Harrison County Emergency Services District #1			Administrative Secured	Capital, LLC	taxes cited within th	taxes cited within the proof of claim were for a period	
	Lee Gordon			\$637.62 Secured		of time after the loa	of time after the loan was paid off or after the Debtors'	_
	McCreary, Veselka, Bragg & Allen, P.C.			Priority		Real Estate Owned (REO) was sold.	(REO) was sold.	
	PO Box 1269			General Unsecured				
_	Round Rock, TX 78680-1269							

Exhibit C

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - PAID (NON-BORROWER CLAIMS)

₽	Name of Claimant Dutchess County Commissioner of Finance 22 Market Street Poughkeepsie, NY 12601	Claim Number 958	Date Filed 10/01/2012	Claim Amount Administrative Priority Administrative Secured UNLIQUIDATED Secured Priority General Unsecured	Asserted Debtor Name GMAC Mortgage USA Corporation	Asserted Case Number 12-12031
7	Dutchess County Commissioner of Finance 22 Market Street Poughkeepsie, NY 12601	959	10/01/2012	Administrative Priority Administrative Secured UNLIQUIDATED Secured Priority General Unsecured	Residential Funding Company, LLC	12-12019
m	Carrollton-Farmers Branch Independent School District c/o Andrea Sheehan Law Offices of Robert E. Luna, P.C. 4411 North Central Expressway Dallas, TX 75205	1336	10/24/2012	Administrative Priority Administrative Secured \$2,534.66 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032
4	Pharr - San Juan - Alamo ISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5932	11/23/2012	Administrative Priority Administrative Secured \$920.31 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032
rv	City of San Juan Diane W. Sanders Linebarger Goggan Blair & Sampson LLP P.O. Box 17428 Austin, TX 78760-7428	5937	11/23/2012	Administrative Priority Administrative Secured \$500.11 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT C SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - PAID (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
9	Seminole County Tax Collector Ray Valdes 1101 East First Street PO Box 630 Sanford, FL 32772	6437	01/18/2013	Administrative Priority Administrative Secured \$1,938.93 Secured Priority General Unsecured	Residential Capital, LLC	12-12020
^	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	228	07/02/2012	Administrative Priority Administrative Secured \$4,072.96 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032
∞	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	234	07/02/2012	Administrative Priority Administrative Secured UNLIQUIDATED Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032
6	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	324	07/23/2012	Administrative Priority Administrative Secured \$1,022.09 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032
10	PORTER COUNTY PORTER COUNTY TREASURER 155 INDIANA AVENUE SUITE 209 VALPARAISO, IN 46383	677	09/24/2012	Administrative Priority Administrative Secured \$1,985.19 Secured Priority General Unsecured	GMAC Mortgage, LLC	12-12032

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED) SIXTY-FOURTH OMNIBUS OBJECTION - NO LIABILITY - PAID (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
11	Lewisville Independent School District	1337	10/24/2012	Administrative Priority	GMAC	12-12032
	c/o Andrea Sheehan			Administrative Secured	Mortgage, LLC	
	Law Offices of Robert E. Luna, P.C.			\$1,656.11 Secured		
	4411 North Central Expressway			Priority		
	Dallas, TX 75205			General Unsecured		
12	12 LA JOYA ISD	5929	11/23/2012	Administrative Priority	GMAC	12-12032
	DIANE W. SANDERS			Administrative Secured	Mortgage, LLC	
	LINEBARGER GOGGAN BLAIR & SAMPSON, LLP			\$927.06 Secured		
	P.O. BOX 17428			Priority		
	AUSTIN, TX 78760-7428			General Unsecured		